

**CORRECTED DECLARATION AND POWER OF ATTORNEY
USA PATENT APPLICATION**

As a below named inventor, we hereby declare that:

Our residences, post office addresses and citizenships are as stated below next to our names;

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled **METHOD OF MANUFACTURING STATOR COIL STRUCTURE FOR REVOLVING-FIELD ELECTRICAL MACHINE**; the specification of which is attached hereto;

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above;

We acknowledge the duty to disclose information, which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56;

We hereby claim foreign priority benefits under Title 35, United States Code, § 119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

<u>PRIOR FOREIGN APPLICATION(S)</u>	<u>Priority Claimed</u>
No.: 2001-210195 Country: Japan Date Filed: July 11, 2001 Yes	
No.: 2001-045828 Country: Japan Date Filed: February 21, 2001 Yes	
No.: 2001-045841 Country: Japan Date Filed: February 21, 2001 Yes	
No.: 2001-047179 Country: Japan Date Filed: February 22, 2001 Yes	

PRIOR U.S. APPLICATIONS:

10/064362	July 6, 2002	<u>Issued</u>
09/683764	<u>February 12, 2002</u>	<u>Issued</u>
(App. Serial No.)		(Filing Date)
(Status)		

We hereby claim the benefit under Title 35, United States Code, §120 for any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, we hereby acknowledge the duty to

disclose material information as defined in Title 37, Code of Federal Regulations, §156(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

POWER OF ATTORNEY: We hereby appoint the following attorney to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith (if this application is assigned, We acknowledge that the appointed individual does not represent us, and that instead he represent the assignee): Ernest A. Beutler, Registration No. 19,901, Customer No. 25776.

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful, false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor: Tadashi Takano

Inventor's signature Tadashi Takano

Date September 30, 2006

Residence: c/o 1450-6 Mori, Mori-machi, Shuuchi-gun, Shizuoka-ken, Japan

Citizenship: Japan

Post Office Address: same as residence

Full name of second inventor: Susumu Ando

Inventor's signature Susumu Ando

Date September 21, 2006

Residence: c/o 1450-6 Mori, Mori-machi, Shuuchi-gun, Shizuoka-ken, Japan

Citizenship: Japan

Post Office Address: same as residence

Page 3

Attorney's Docket No. SIM TEK7093

Send Correspondence To:
10 Rue Marseille
Newport Beach, CA 92660-8016

Direct Telephone: Calls To:
Ernest A. Beutler
(949) 721-1182 Pacific Time